

Exhibit B

LOSS ANALYSIS

Class Period: 5/17/2019 to 4/6/2020

LUCKIN COFFEE, INC.

Ticker	CUSIP	SEDOL	ISIN	Lookback Price
LK	54951L109	BK57TY2	US54951L1098	\$4.3900 ¹

Chesi Assets Limited

LIFO

Transaction Type	Trade Date	Shares	Price Per Share	Cost/Proceeds
Open	05/17/19	0		
Purchase	02/05/20	50,000	\$36.4395	(\$1,821,976.55)
Purchase	02/19/20	73,000	\$41.8214	(\$3,052,964.39)
Purchase	02/20/20	70,600	\$41.5858	(\$2,935,959.46)
Purchase	03/09/20	50,000	\$36.0129	(\$1,800,645.45)
Purchase	03/13/20	302,000	\$32.2456	(\$9,738,163.35)
Purchase	03/18/20	302,000	\$29.2828	(\$8,843,414.66)
Class Period purchases:		847,600		(\$28,193,123.85)

None		0		\$0.00
Class Period sales (matched to Class Period purchases):		0		\$0.00

Shares Held: 847,600 \$4.3900 \$3,720,964.00

LIFO Gain/(Loss): (\$24,472,159.85)

Interactive Digital Finance Limited

LIFO

Transaction Type	Trade Date	Shares	Price Per Share	Cost/Proceeds
Open	05/17/19	0		
Purchase	02/05/20	55,200	\$36.3722	(\$2,007,745.44)
Purchase	02/20/20	71,000	\$41.5648	(\$2,951,100.80)
Purchase	02/21/20	238,000	\$39.8799	(\$9,491,416.20)
Class Period purchases:		364,200		(\$14,450,262.44)

None		0		\$0.00
Class Period sales (matched to Class Period purchases):		0		\$0.00

Shares Held: 364,200 \$4.3900 \$1,598,838.00

LIFO Gain/(Loss): (\$12,851,424.44)

Total LIFO Gain/(Loss):	(\$37,323,584.29)
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Total Shares Bought: 1,211,800

Total Net Shares: 1,211,800

Total Net Expenditures: (\$42,643,386.29)

¹ Value of shares held is the mean trading price from 4/7/2020 to 4/13/2020.